IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3636 OF 2007
IN
INCOME TAX APPEAL (L) NO.2236 OF 2006

The Commissioner of Income Tax-5 )..Appellant

Versus

M/s.Rosy Blue India Pvt.Ltd., )..Respondents

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Mr.P.S.Sahadevan for appellant.

Mr.P.J.Pardiwala with A.K.Jasani for respondents.

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**Coram : F.I.Rebello &**
**R.S.Mohite,JJ**

Date : 18.12.2007.

PC

1. Considering the cause shown, delay condoned. Office to register the appeal.

**(R.S.Mohite,J)** **(F.I.Rebello,J)**

INCOME TAX APPEAL (L) NO.2236 OF 2006

1. Revenue has preferred appeal against the order dated 31.3.2006 by ITAT. By the said order the matter has been remanded to the A.O. for de novo consideration.

2. On behalf of the revenue, learned Counsel contends that the matter was remanded considering

the judgment in Lalson 89 ITB 25. On behalf of the assessee learned Counsel contends that the said judgment of Special Bench is confirmed in **CIT v. Shriram Honda** reported in 289 ITR 475.

3. Considering that the matter has been sent back to the A.O., in our opinion, the question as framed would not arise and consequently, appeal dismissed.

**(R.S.Mohite,J)** **(F.I.Rebello,J)**